

Abatement for fractions.
Rebate on removal.

No license tax by county or municipality.

County tax on agents.

No municipal license tax.

abatement for fractions of a year, except as herein next set out. If at the expiration of a State license issued under this section to any manufacturer or person selling automobiles in the State, for which they have paid the five hundred dollars (\$500.00) herein provided, it shall have been in force for less than six months, then upon renewal of such license for the following year the manufacturer or person herein described shall be allowed by the State Commissioner of Revenue a rebate of two hundred and fifty dollars (\$250.00) on the new license. The manufacturer or person who pays this five hundred dollars (\$500.00) license tax and obtains a license from the State shall not be subject to any other license tax by any county or city or town or other municipality. Each county in the State, however, may levy a tax of five dollars (\$5.00) upon each agent holding a duplicate license and authority from the manufacturer or person who has paid the five hundred dollars (\$500.00) license tax to the State, whether they are traveling agents or those located in a particular county. No city, town or other municipality shall levy any license tax upon these traveling or other agents holding duplicate licenses from the State.

SEC. 79. *Emigrant agents.*

Emigrant agent.

On every person, firm, or corporation engaged in procuring laborers for employment out of this State, an annual license tax of two hundred dollars (\$200.00) for each county in which such person, firm, or corporation does business, the same to be collected by the Commissioner of Revenue. Any one violating the provisions of this section shall be guilty of a misdemeanor and fined not less than two hundred dollars (\$200.00) or imprisoned, in the discretion of the court.

Violation of section misdemeanor.

Punishment.

SEC. 80. *Plumbers, steam and gas-pipe fitters.*

Plumbers and pipe fitters.

Employing three persons or less.

More than three employees and less than six.
More than six employees.

On every person, firm, or corporation engaged in business as a plumber or steam or gas-pipe fitter, and having in their employ an average of not more than three persons for the previous year, an annual license tax of ten dollars; and upon those engaged in such business and having in their employ an average for the previous year of more than three and not more than six persons, an annual license tax of fifteen dollars (\$15.00), and upon those having an average of more than six persons employed for the previous year, twenty-five dollars (\$25.00).

SEC. 81. *Trading stamps.*

Trading stamps.

An annual license tax for the State upon the business of issuing, selling, or delivering trading stamps or checks, receipts, certificates, tokens, or other similar devices to persons engaged in trade or business, with the understanding or agreement, expressed or implied, that the same shall be presented or given by the latter to their patrons as a discount, bonus, or premium or